

# **EXHIBIT 40**



**Fixed Income Capital Markets  
2008 Financial Analyst Year-End Performance Review**

Financial Analyst: Brittany Sharpton Group: Infrastructure Group  
 Manager Name: Thomas H. Green Date: 6/17/2008

**Performance Skill Standards:**

(Rating Description: 1 = Superior, 2 = Exceeds, 3 = Meets, 4 = Partially Met, 5 = Major Development Needed)

***SHARED RESPONSIBILITIES / WORK ETHIC / ATTITUDE***

**Responsibility to Our Clients**

- Provides references to other businesses where appropriate. N/A
- Demonstrates integrity, judgment and ethics in business solutions provided to clients. N/A

**Responsibility to Each Other**

- Shares credit for successes; accepts responsibility for mistakes; quickly corrects them. N/A
- Establishes an inclusive and positive team oriented work environment and treats managers, peers and subordinates with respect. 2

**Responsibility to Our Franchise**

- Respects local cultures and takes an active role in the community. N/A
- Strives for "best in class" practices to be industry and market leader. N/A
- Demonstrates ethics and integrity in decisions and actions. 2

**OVERALL SHARED RESPONSIBILITIES RATING** 2

***QUANTITATIVE SKILLS***

**Product Knowledge**

- Possesses strong quantitative skills and expert knowledge of products and institutional features of relevant markets. 3

**Technical Skills**

- Demonstrates a working knowledge of technology and leverages to enhance job performance. 3

**Problem Solving**

- Confronts problems in an honest, direct, and constructive manner. 2

Other: Takes personal initiative in seeking to further develop quantitative skills 1

**OVERALL QUANTITATIVE SKILLS RATING** 3

***QUALITY OF WORK PRODUCED***

**Teamwork**

- Cooperates and supports others. Shares ideas and resources. Open and candid when communicating with colleagues. Interacts well within the department and the Firm. Willing to incorporate feedback that improves own work. 2

**Takes Initiative**

- Proactively responds to challenges and issues. Completes projects expeditiously; grasps concepts and solution methods quickly. Responds well to pressure; demonstrates flexibility. 2

Other: improved quality of work, attention to detail and turnaround time throughout first year 3

**OVERALL QUALITY OF WORK PRODUCED RATING** 3

CONFIDENTIAL



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## COMMENTS

**Strengths:** Brittany's first year work has focused primarily on tobacco securitizations, where she has worked on multiple RFPs and investor presentations. She has handled well several important support roles relating to the documentation, marketing and pricing of several tobacco bond transactions. In particular, Brittany did some good work with the Capital Markets area to develop a Citi tobacco trades report used extensively by the banking team on the Buckeye tobacco transaction that priced in October 2007.

Brittany works well as a member of a large transaction team. Officers with whom she works directly report that Brittany works very hard, juggles multiple assignments well and successfully handles the varied and unpredictable scheduling demands of the tobacco area. She has developed strong PowerPoint and RFP management skills, areas of critical importance to the tobacco securitization area, which is RFP-intensive and routinely involves investor roadshow presentations. Several bankers have cited occasional issues with her attention to detail and we hope this will be an areas where she continues to improve, particularly as the business and client context of her various projects becomes clearer with more experience.

Recognizing that the tobacco area has given her less experience with quantitative assignments that are handled by others on the larger tobacco deal teams, Brittany took the initiative to seek out additional opportunities in the POB/OPEB product area. While that work has begun only recently, her colleagues in the POB/OPEB area give Brittany high marks for her work on recent, successful POB proposals.

### Developmental Needs:

Brittany could continue to improve her attention to detail, ensuring for example that draft presentations adapted from one client situation to another consistently reflect the new client situation and no longer contain references to other topics relevant only to the first client from whom the presentation is adapted.

Brittany gets high marks for taking the initiative to seek out more quantitative assignments. One key developmental goal for Brittany in her second year is to have her complete more quantitative assignments, particularly in the OPEB/POB and general municipal areas.

### Overall:

Brittany has had a solid first year in Infrastructure, showing progress throughout the year. If she improves her level of attention to detail, she is well positioned to have a strong second year. With her new POB/OPEB product assignments as well as some opportunities we hope to create for her in transportation area, she also will further develop her quantitative skills and her broader understanding of the public finance business areas.

## OVERALL RATING

3 trending 2

I have shown and discussed this review with the Financial Analyst.

Manager \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
(Please PRINT)

Appraisers \_\_\_\_\_  
(Please list all individuals who provided feedback for this employee's review.)

Financial Analyst Brittany Sharpton Signature\* [Signature] Date 6/18/08  
(Please PRINT)

\* The financial analyst's signature acknowledges that a year-end review discussion has taken place. The financial analyst's signature does not indicate that the financial analyst necessarily agrees with the performance review. Financial analysts should feel free to attach any comments relating to this review.